## SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

## **Capital Gains and Losses**

▶ File with Form 1041. See the separate instructions.

OMB No. 1545-0092

Name of estate or trust

**Employer identification number** 

| Part I Short-Term Capital Gain 6/23/84)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | s and Losses— <i>I</i>                         | Assets Held Six                     | Months or Les         | s (one y | ear or less if   | ac       | quired before                             | )          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------|-----------------------|----------|------------------|----------|-------------------------------------------|------------|
| (a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (b) Date<br>acquired<br>(mo., day, yr.)        | (c) Date<br>sold<br>(mo., day, yr.) | (d) Gross sales price |          |                  | of       | (f) Gain or (loss)<br>(col. (d) less (e)) |            |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                |                                     |                       |          |                  |          |                                           |            |
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| 2 Short-term capital gain from install                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ment sales from Fo                             | orm 6252                            |                       |          | · · · · ⊢        | 2        |                                           |            |
| 3 Enter the net short-term gain or (lo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ss) from partnersh                             | ips, S corporation                  | s, and other fiduc    | iaries . |                  | 3        |                                           |            |
| 4 Net gain or (loss), (combine lines 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | through 3)                                     |                                     |                       |          |                  | 4        |                                           |            |
| 5 Short-term capital loss carryover (s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ee instructions) .                             |                                     |                       |          |                  | 5        | (                                         |            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                |                                     |                       |          |                  |          |                                           |            |
| 6 Net short-term gain or (loss), (com                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                |                                     |                       |          | ·                | 6        |                                           |            |
| Part II Long-Term Capital Gains acquired before 6/23/84                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                | ssets Held Mo                       | re than Six Mor       | iths (mo | ore than one     | yea      | ar it                                     |            |
| 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                |                                     |                       |          |                  |          |                                           |            |
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| 8 Long-term capital gain from installi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ment sales from Fo                             | rm 6252                             |                       |          |                  | 8        |                                           |            |
| 9 Enter the net long-term gain or (los                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | s) from partnership                            | ps, S corporations                  | , and other fiducia   | aries .  |                  | 9        |                                           |            |
| 10 Capital gain distributions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                |                                     |                       |          | –                | 10       |                                           |            |
| 11 Enter gain, if applicable, from Forn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 14797                                          |                                     |                       |          |                  | 11       |                                           | ļ <u>.</u> |
| 12 Net gain or (loss), (combine lines 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                |                                     | . <b></b>             |          |                  | 12       |                                           | <b>—</b> , |
| 13 Long-term capital loss carryover (se                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | e instructions) .                              |                                     |                       |          |                  | 13       | (                                         | <u> </u>   |
| 14 Net long-term gain or (loss), (comb                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ine lines 12 and 13                            | 3). Enter here and                  | l on line 16 below    |          |                  | 14       |                                           |            |
| Part III Summary of Parts I and II (a) Beneficiaries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                |                                     |                       |          | (b) Fiduciary    |          | (c) Total                                 |            |
| outilities of the contract of |                                                |                                     | (0) 201101111         |          | (0)              |          | (5) 15121                                 |            |
| 15 Natabantiann main an (lasa) fuana li                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | n a C   a a l (4) a b                          | 0.00                                | 5                     |          |                  | Ì        |                                           |            |
| 15 Net short-term gain or (loss) from li                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ne 6, column (1) ab                            | ove <u></u>                         |                       |          |                  | $\dashv$ |                                           |            |
| 16 Net long-term gain or (loss) from lin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | e 14 column (f) ah                             | 10                                  | 5                     |          |                  |          |                                           |            |
| - Het long-term gain or (1055) from IIII                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6 17, COMMINI (1) ab                           | ,,,,,,                              |                       |          |                  |          |                                           |            |
| 17 Total net gain or (loss), (combine li                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | nes 15 and 16)                                 | 17                                  | ,                     |          |                  |          |                                           |            |
| If line 17, column                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (c) is a net gain, e<br>c) is a net (loss), co |                                     | orm 1041, line 6      | and com  | plete Part IV. I | f        |                                           |            |

| Sched | Schedule D (Form 1041) 1985                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                         |   |               |  |  |  |  |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---|---------------|--|--|--|--|
| Pai   | t IV Computation of Capital Gain Deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                         |   |               |  |  |  |  |
| 18    | Net long-term capital gain shown on line 16, column (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 18                                      |   |               |  |  |  |  |
| 19    | Net short-term capital loss shown on line 15, column (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 19                                      | ( | )             |  |  |  |  |
| 20    | Excess of line 18 over line 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20                                      |   |               |  |  |  |  |
| 21    | Net long-term capital gains taxable to beneficiaries (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 21                                      |   |               |  |  |  |  |
| 22    | Balance (subtract line 21 from line 20)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 22                                      |   |               |  |  |  |  |
| 23    | Enter 60% of the amount on line 22 here and on Form 1041, line 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 23                                      |   |               |  |  |  |  |
| Pa    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | *************************************** |   |               |  |  |  |  |
| 24    | If losses are shown on both lines 13 and 14 which are the result of a long-term capital loss carryover from years beginning before 1970, check here ▶ □ and compute the net capital loss on a separate sheet and attach it to this return. See sections 1.1211-1 and 1.1212-1 of the regulations. Enter on line 24a the net capital loss computed on the separate sheet.  Otherwise  a Enter one of the following amounts if there is no long-term capital loss carryover from years beginning before 1970:  (i) If amount on line 15, column (c) is zero or a net gain, enter 50% of amount on line 17, column (c);  (ii) If amount on line 16, column (c) is zero or a net gain, enter amount on line 17, column (c); or  (iii) If amounts on line 15, column (c) and line 16, column (c) are net losses, enter amount on line 15, column (c) added to 50% of amount on line 16, column (c) | 24a<br>24b                              |   |               |  |  |  |  |
| Pa    | Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986 (Complete this part if the loss on line 24a is more than the loss on line 24b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |   |               |  |  |  |  |
|       | Section A.—Short-Term Capital Loss Carryover                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1                                       | 1 | $\overline{}$ |  |  |  |  |
| 25    | Enter loss shown on line 6; if none, enter zero and skip lines 26 through 29 and go to line 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25                                      |   |               |  |  |  |  |
| 26    | <b>6</b> Enter gain shown on line 14. If that line is blank or shows a loss, enter zero                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |   | ,             |  |  |  |  |
| 27    | Reduce any loss on line 25 to the extent of any gain on line 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |   |               |  |  |  |  |
| 28    | Enter smaller of line 27 or line 24b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 28                                      |   | +             |  |  |  |  |
| 29    | Subtract line 28 from line 27. This is your short-term capital loss carryover from 1985 to 1986  Section B.—Long-Term Capital Loss Carryover  (Complete this part if there is a loss on line 14)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 29                                      |   | <u></u>       |  |  |  |  |
| 30    | Subtract line 28 from line 24b ( <b>Note:</b> <i>If you skipped lines 26 through 29, enter amount from line 24b</i> ) .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30                                      |   |               |  |  |  |  |
| 31    | Enter loss from line 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 31                                      |   | ļ             |  |  |  |  |
| 32    | Enter gain shown on line 6. If that line is blank or shows a loss, enter zero                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 32                                      |   |               |  |  |  |  |
| 33    | 33 Reduce any loss on line 31 to the extent of any gain on line 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |   |               |  |  |  |  |
| 34    | 34 Multiply amount on line 30 by 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |   | -             |  |  |  |  |
| 35    | Subtract line 34 from line 33. This is your long-term capital loss carryover from 1985 to 1986                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 35                                      |   |               |  |  |  |  |